

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

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STATE TAX COMMISSION

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COMMISSION MEMBERS

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TO: Assessing Officers

FROM: State Tax Commission

Re: Act 141 - Public Acts of 1986
Effective July 2, 1986

Act 141, PA of 1986 amends Section 36 of Act 206, PA of 1893,
General Property Tax Act. (Section 211.36, MCL)

The Act provides, in its entirety, as follows:

Section 1. Section 36 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 132 of the Public Acts of 1955, being section 211.36 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 36. (1) The township clerk of each township, on or before September 30 of each year, shall make and deliver to the supervisor of the clerk's township and to the county clerk, a certified copy of all statements and certificates on file, and of all records of any vote or resolution in the clerk's office authorizing or directing money to be raised in the township by taxation for township, school, highway, drain, and all other purposes, together with a statement of the aggregate amount thereof. The clerk shall present the copies to the county board of commissioners at its annual meeting and file the copies in the clerk's office. The county board of commissioners shall not levy in the year voted a tax levy voted on or after September 30. This subsection does not apply if subsection (2) or (3) applies.

(2) The amount of taxes which are to be levied for school purposes in a school district, an intermediate school district, or community or junior college district that holds an election on or after September 30 and on or before November 15, or that holds a second millage election under this subsection allowable pursuant to subsection (3) on or before December 7, and which are approved, shall be certified for the calendar year in which the election is held, only if 1 of the following applies:

(a) For a school district, a prior school millage election in that district has been defeated in the same calendar year.

(b) For a school district, the school millage election is held in November on the date that school district elects its board members.

(c) For a community or junior college district, a prior community or junior college millage election in that district has been defeated in the same calendar year.

(d) For an intermediate school district, the district has a population greater than 1,400,000.

(e) For an intermediate school district with a population of less than 1,400,000, the millage election is held on or before October 15.

(3) Except as otherwise provided in this subsection, a school district, an intermediate school district, or a community or junior college district shall not conduct more than 1 millage election pursuant to subsection (2). If a district's operating revenue is less than the total operating revenue for the previous school year, the district may hold a second school millage election pursuant to subsection (2) on or before December 7.

(4) On the day after the millage is certified pursuant to subsection (2), the appropriate county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county in accordance with the certification or amended certification.

(5) The reasonable and actual expenses incurred by a township, county, or city in assessing and collecting the school district, intermediate school district, or community or junior college district taxes levied and spread pursuant to an election under subsection (2) which is held after September 30, to the extent these expenses are in addition to the expense of collection and assessing any other taxes at the same time and exceed the amount of any fees imposed for the collection of these taxes, shall be billed to and paid by the school district, intermediate school district, or community or junior college district.

Section 2. This amendatory act shall not take effect unless House Bill No. 5516 (request no. 04154'86) of the 83rd Legislature is enacted into law.

This act is ordered to take immediate effect. (Effective 7-2-86)